

# Consumer Experience Regarding E-Filing In South Africa. A Gender Perspective

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## Abstract

The South African government implemented the E-filing system as an innovative approach to collect income tax from both South African citizens and foreign nationals employed within the country. Income taxpayers include both male and female individuals; however, limited research exists on their experiences with the E-filing system. Existing literature suggests that behavioural differences exist between males and females, which may influence their engagement with digital tax platforms. In light of this, the primary objective of this study was to examine potential gender differences in consumer experiences regarding E-filing in South Africa. A quantitative research methodology was employed to analyse these differences. The findings revealed that among the six dimensions of E-filing, only four factors namely: Performance Expectancy, Computer Anxiety, Government Trust, and Internet Trust showed statistically significant for gender differences. Based on these insights, it is recommended that South African government officials focus on improving these four dimensions to enhance user experience and bridge the gender gap in E-filing experience.

**Keywords:** E-filing, tax compliance, consumer experience, gender differences, technology adoption